

**ALL PROPRIETARY FUND TYPES
COMBINING STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA
Exhibit 5**

For the fiscal year ended December 31, 2001

(In Thousands)

	Proprietary Fund Types		Totals (Memorandum Only)	
	Enterprise	Internal Service	Primary Government	2000 Totals
Cash flows from operating activities:				
Operating income (loss)	\$ 46,819	\$ (18,521)	\$ 28,298	\$ 21,496
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	11,925	5,320	17,245	14,029
(Increase) decrease in accounts receivable	(994)	(136)	(1,130)	556
(Increase) decrease in special assessments receivable	(332)	-	(332)	(280)
(Increase) decrease in loans receivable	(726)	-	(726)	2,343
(Increase) decrease in interest receivable	(11)	-	(11)	58
(Increase) decrease in notes receivable	1,100	-	1,100	8,165
(Increase) decrease in capital lease receivable	5,624	-	5,624	2,041
(Increase) decrease in due from other funds	(23,307)	(1,623)	(24,930)	-
(Increase) decrease in intergovernmental receivable	-	(182)	(182)	-
(Increase) decrease in deferred charges	96	-	96	-
(Increase) decrease in inventories	248	54	302	449
(Increase) decrease in prepaid items	39	-	39	(118)
(Increase) decrease in contracts receivable	-	-	-	1,372
(Increase) decrease in properties held for resale	-	-	-	3,243
Increase (decrease) in salaries payable	262	27	289	480
Increase (decrease) in accounts payable	1,158	1,389	2,547	(1,330)
Increase (decrease) in intergovernmental payable	(109)	(4)	(113)	(114)
Increase (decrease) in due to other funds	3,489	22,271	25,760	1,124
Increase (decrease) in deposits held for others	(756)	-	(756)	(1,685)
Increase (decrease) in due to governmental units	-	1	1	-
Increase (decrease) in deferred revenue	278	(571)	(293)	636
Increase (decrease) in compensated absences payable	35	(3,467)	(3,432)	297
Increase (decrease) in unpaid claims payable	-	(4,039)	(4,039)	7,697
Damages/losses recovered	-	494	494	2,991
Special assessments	1,336	-	1,336	1,032
Other non-operating revenues	6,296	5,364	11,660	1,660
Total adjustments	5,651	24,898	30,549	44,646
Net cash provided (used) by operating activities	52,470	6,377	58,847	66,142
Cash flows from non-capital financing activities:				
Proceeds from revenue bonds	33,290	-	33,290	16,351
Interfund loans received	22,455	1,286	23,741	36,266
Operating transfers from other funds	15,685	24,531	40,216	26,728
Operating transfers from component units	-	90	90	15,233
Interfund loans paid	-	(23,741)	(23,741)	(48,337)
Principal paid on bonds and notes	(28,083)	(745)	(28,828)	(26,505)
Interest paid on bonds and notes	(6,839)	(303)	(7,142)	(8,770)
Operating transfers to other funds	(20,031)	(4,930)	(24,961)	(25,774)
Interest paid on interfund loans	(10)	(398)	(408)	(1,150)
Net cash provided (used) by non-capital financing activities	16,467	(4,210)	12,257	(15,958)

(Continued)

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COMBINING STATEMENT OF CASH FLOWS

CITY OF MINNEAPOLIS, MINNESOTA

Exhibit 5

(Continued)

(In Thousands)

For the fiscal year ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	2000 Totals
	Enterprise	Internal Service	Primary Government	
Cash flows from capital and related financing activities:				
Proceeds from bonds	33,256	26,901	60,157	97,134
Contributions	-	-	-	4,696
Principal paid on bonds and notes	(51,395)	(20,170)	(71,565)	(41,926)
Interest paid on bonds and notes	(17,143)	(828)	(17,971)	(16,087)
Proceeds from sale of fixed assets	-	372	372	356
Acquisition and construction of fixed assets	(45,740)	(7,401)	(53,141)	(72,383)
Bond issuance costs	(30)	-	(30)	(148)
Net cash provided (used) by capital and related financing activities	(81,052)	(1,126)	(82,178)	(28,358)
Cash flows from investing activities:				
Purchase of investments	(30,606)	-	(30,606)	(54,274)
Sale of investments	16,828	-	16,828	56,878
Interest	4,265	2	4,267	4,857
Net cash provided (used) by investing activities	(9,513)	2	(9,511)	7,461
Net increase (decrease) in cash and cash equivalents	(21,628)	1,043	(20,585)	29,287
Cash and cash equivalents, beginning of year	75,717	85	75,802	46,515
Cash and cash equivalents, end of year	54,089	1,128	55,217	75,802
Non-cash investing, capital and financing activities:				
(Loss) on disposal of fixed assets	\$ (8)	\$ (841)	\$ (849)	\$ (1,021)
Fixed assets constructed in capital projects funds	\$ -	\$ 48	\$ 48	\$ 45,414

Community Development Agency: Investments with trustees were increased by \$1,113,739 to record the change in fair value at 12/31/01.

The notes to the financial statements are an integral part of this statement.